

GENERAL FUND

The General Fund is the general operating fund of the County, in which day to day operations are accounted for.

MIAMI-DADE COUNTY

GENERAL FUND

SUPPLEMENTAL BALANCE SHEET

SEPTEMBER 30, 1997

(in thousands)

	September 30,	
	1997	1996
Assets:		
Cash and cash equivalents	\$ 14,846	\$ 29,383
Investments	29,252	50,831
Accounts receivable	8,148	21,408
Allowance for uncollectible accounts	(2,130)	
Delinquent taxes receivable	28,551	29,854
Allowance for uncollected delinquent taxes	(28,551)	(29,854)
Due from other funds	126,233	114,438
Due from other governments	18,817	17,463
Inventories	12,072	12,069
Total assets	<u>\$ 207,238</u>	<u>\$ 245,592</u>
Liabilities and Fund Equity:		
Liabilities:		
Accounts payable and accrued expenditures	\$ 28,471	\$ 46,458
Due to other funds	1,882	7,719
Total liabilities	<u>30,353</u>	<u>54,177</u>
Fund Equity:		
Reserve for encumbrances	13,590	12,210
Reserve for inventories	12,072	12,069
Reserve for interfund receivables	36,120	25,992
Reserve for environmentally endangered lands	66,729	68,625
Reserve for Housing Finance Authority	11,373	
Unreserved fund balance	37,001	72,519
Total fund equity	<u>176,885</u>	<u>191,415</u>
Total liabilities and fund equity	<u>\$ 207,238</u>	<u>\$ 245,592</u>

MIAMI-DADE COUNTY

**GENERAL FUND
SUPPLEMENTAL STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND EQUITY
SEPTEMBER 30, 1997
(in thousands)**

	September 30,	
	1997	1996
Revenues:		
Taxes		
General property taxes	\$ 570,639	\$ 579,300
Utility taxes	97,319	94,298
Local option gas tax	47,039	46,498
Franchise taxes	30,177	24,891
Total	745,174	744,987
Licenses and permits		
Building and zoning	42,946	39,107
Occupational	14,843	14,763
Animal licenses	3,573	3,112
Total	61,362	56,982
Intergovernmental revenues		
State sales tax	73,344	77,240
State Revenue Sharing	61,697	60,746
Gasoline and motor fuel tax	9,784	9,597
Cigarette taxes	1,149	1,184
Alcoholic beverages license	1,053	706
State crime lab reimbursement	852	599
Other	1,157	1,235
Total	149,036	151,307
Charges for services		
Clerk of Circuit Court	17,584	17,502
Tax Collector fees	17,298	16,910
Merchandise sales & recreation fees	14,540	13,645
Sheriff and police services	2,679	3,080
Tolls - Venetian Causeway	490	890
Other	40,731	40,458
Total	93,322	92,485
Fines and forfeitures		
Circuit and County Courts	21,645	19,608
Interest income	19,220	18,653
Other		
Administrative	29,888	45,447
Rentals	3,450	2,736
Reimbursements and other	11,859	14,875
Total	45,197	63,058
Total revenues	\$ 1,134,956	\$ 1,147,080

(Continued)

MIAMI-DADE COUNTY

**GENERAL FUND
SUPPLEMENTAL STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND EQUITY**

SEPTEMBER 30, 1997

(Continued)

(in thousands)

	September 30,	
	1997	1996
Expenditures:		
Policy formulation and general government		
Financial administration	\$ 58,695	\$ 59,293
Judicial	114,449	113,712
Executive	5,442	5,072
Legislative	7,042	7,675
Other general government	64,228	56,786
Total	249,856	242,538
Protection of people and property		
Police and crime control	306,943	296,295
Corrections and rehabilitation	176,544	158,112
Protective services and inspection	46,348	44,533
Total	529,835	498,940
Physical environment	31,094	38,325
Transportation	27,522	30,411
Health	72,318	50,163
Socio-economic environment		
Welfare	8,701	12,204
Social services	2,027	2,663
Total	10,728	14,867
Culture and recreation	59,432	58,003
Total expenditures	980,785	933,247
Excess of revenues over expenditures	154,171	213,833
Other financing sources (uses):		
Operating transfers in	99,291	58,603
Operating transfers out	(267,992)	(260,551)
Total other financing (uses)	(168,701)	(201,948)
Excess (deficiency) of revenues over expenditures and other financing sources (uses)	(14,530)	11,885
Fund equity at beginning of year, as restated	191,413	180,848
Increase (decrease) in reserve for inventory	2	(1,318)
Fund equity at end of year	\$ 176,885	\$ 191,415

(Concluded)

MIAMI-DADE COUNTY

**GENERAL FUND
SUPPLEMENTAL STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL**

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 1997

(in thousands)

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Taxes			
General property taxes	\$ 568,768	\$ 570,639	\$ 1,871
Utility taxes	89,610	97,319	7,709
Local option gas tax	44,063	47,039	2,976
Franchise taxes	25,050	30,177	5,127
Total	727,491	745,174	17,683
Licenses and permits			
Building and zoning	39,334	42,946	3,612
Occupational	14,689	14,843	154
Animal licenses	3,310	3,573	263
Total	57,333	61,362	4,029
Intergovernmental revenues			
State sales tax	71,448	73,344	1,896
State Revenue Sharing	60,771	61,697	926
Gasoline and motor fuel tax	10,222	9,784	(438)
Cigarette taxes	1,200	1,149	(51)
Alcoholic beverages license	850	1,053	203
State crime lab reimbursement	750	852	102
Other	6,137	1,157	(4,980)
Total	151,378	149,036	(2,342)
Charges for services			
Clerk of Circuit Court	17,470	17,584	114
Tax Collector fees	16,126	17,298	1,172
Merchandise sales & recreational fees	13,296	14,540	1,244
Sheriff and police services	2,523	2,679	156
Tolls - Venetian Causeway	630	490	(140)
Other	42,750	40,731	(2,019)
Total	92,795	93,322	527
Fines and forfeitures			
Circuit and County Courts	19,839	21,645	1,806
Interest income	19,932	19,220	(712)
Other	46,397	45,197	(1,200)
Total revenues	1,115,165	1,134,956	19,791
Expenditures:			
Policy formulation and general government			
Office of the Mayor	791	790	1
County Commission	7,167	6,889	278
County Manager	4,865	4,651	214
Office of Management and Budget	1,788	1,775	13
Personnel	8,215	8,206	9
Finance	17,279	15,344	1,935
Audit and Management Services	4,377	3,761	616

(Continued)

MIAMI-DADE COUNTY

**GENERAL FUND
SUPPLEMENTAL STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 1997**

(Continued)
(in thousands)

	Budget	Actual	Variance Favorable (Unfavorable)
Policy formulation and general government (continued)			
Property Appraiser	\$ 13,482	\$ 13,347	\$ 135
Clerk of Circuit and County Courts	61,068	58,897	2,171
Community Affairs	1,870	1,821	49
Office of Computer Services	31,630	31,630	
Elections	6,670	6,646	24
Fair Employment Practices	501	501	
Law	10,218	9,616	602
Planning	3,128	2,949	179
Judicial Administration	56,522	55,552	970
General Service Administration	17,475	14,234	3,241
General government costs	22,896	13,247	9,649
Total	269,942	249,856	20,086
Protection of people and property			
Police	304,664	301,833	2,831
Corrections and rehabilitation	177,582	176,544	1,038
Building code compliance	2,947	2,585	362
Consumer services	5,822	5,242	580
Planning	38,100	31,496	6,604
Team Metro	7,821	7,024	797
Non-departmental	2,869	2,317	552
General government costs	2,794	2,794	
Total	542,599	529,835	12,764
Physical environment			
Environmentally Endangered Lands	28,735	26,372	2,363
Environmental Resources	4,361	4,361	
General government costs	362	361	1
Total	33,458	31,094	2,364
Transportation			
Public Works	29,762	27,522	2,240
Health			
Public Works	7,224	7,177	47
General government costs	65,141	65,141	
Total	72,365	72,318	47
Socio-economic environment			
Welfare	9,008	8,702	306
Audit and Management Services	622	174	448
Metro Miami Action Plan	1,956	1,671	285
General government costs	181	181	
Total	\$ 11,767	\$ 10,728	\$ 1,039

(Continued)

MIAMI-DADE COUNTY

GENERAL FUND
SUPPLEMENTAL STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 1997

(Continued)

(in thousands)

	Budget	Actual	Variance Favorable (Unfavorable)
Culture and Recreation			
Cultural Affairs Coordination	\$ 2,649	\$ 2,648	\$ 1
Park and Recreation	57,084	56,784	300
Total	59,733	59,432	301
Total expenditures	1,019,626	980,785	38,841
Excess of revenues over expenditures	95,539	154,171	58,632
Other financing sources (uses):			
Operating transfers in	99,296	99,291	(5)
Operating transfers out	(270,071)	(267,992)	2,079
Reserve for future expenditures:			
Physical environment	(69,894)		69,894
Total other financing sources (uses)	(240,669)	(168,701)	71,968
Deficiency of revenues over expenditures and other financing sources (uses)	(145,130)	(14,530)	130,600
Fund equity at beginning of year	145,130	191,413	46,283
Increase (decrease) in reserve for inventory		2	2
Fund equity at end of year		\$ 176,885	\$ 176,885

(Concluded)